

1-1 By: Hancock S.B. No. 1510  
 1-2 (In the Senate - Filed March 12, 2015; March 23, 2015, read  
 1-3 first time and referred to Committee on Intergovernmental  
 1-4 Relations; May 6, 2015, reported adversely, with favorable  
 1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;  
 1-6 May 6, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9				
1-10			X	
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15			X	

1-16 COMMITTEE SUBSTITUTE FOR S.B. No. 1510 By: Lucio

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to authority of the county auditor to examine and audit the  
 1-20 records of certain special districts.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Subchapter A, Chapter 115, Local Government  
 1-23 Code, is amended by adding Section 115.0036 to read as follows:

1-24 Sec. 115.0036. EXAMINATION AND AUDIT OF RECORDS OF CERTAIN  
 1-25 SPECIAL DISTRICTS. (a) The county auditor shall have continual  
 1-26 access to and may, at the county auditor's discretion, examine the  
 1-27 books, accounts, reports, vouchers, and any other records of:

1-28 (1) a special district if the district's budget  
 1-29 requires the approval of the commissioners court; and

1-30 (2) any subsidiary of a special district described by  
 1-31 Subdivision (1) that is supported wholly or partly by public funds.

1-32 (b) The county auditor, with the approval of the  
 1-33 commissioners court, may audit the books, accounts, reports,  
 1-34 vouchers, and any other records of an entity described by  
 1-35 Subsection (a) if the county auditor determines an audit is  
 1-36 necessary after conducting an examination under Subsection (a).

1-37 SECTION 2. This Act takes effect September 1, 2015.

1-38 \* \* \* \* \*